

EXHIBIT 22

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MASSACHUSETTS**

COMMONWEALTH OF
MASSACHUSETTS, *et al.*

Plaintiffs,

v.

NATIONAL INSTITUTES OF HEALTH;
MATTHEW MEMOLI, M.D., M.S., in his
official capacity as Acting Director of the
National Institutes of Health; U.S.
DEPARTMENT OF HEALTH AND
HUMAN SERVICES; and DOROTHY
FINK, M.D., in her official capacity as
Acting Secretary of the U.S. Department of
Health and Human Services,

Defendants.

Civil Action No. _____

DECLARATION OF RYAN LOW

I, Ryan Low, hereby declare:

1. I am the Vice Chancellor for Finance and Administration for the University of Maine System, a position I have held since 2017. As Vice Chancellor for Finance and Administration, I have oversight of the University of Maine System operating budget; treasury and accounting; general services, including facilities and procurement, information technology, and government relations.
2. As the Vice Chancellor for Finance and Administration, I have personal knowledge of the matters set forth below, or have knowledge of the matters based on my review of information and records gathered by university staff.

3. I am providing this declaration to explain certain impacts of National Institutes of Health (“NIH”) Notice Number NOT-OD-25-068, *Supplemental Guidance to the 2024 NIH Grants Policy Statement: Indirect Cost Rates*, which purports to immediately reduce indirect costs payments to 15%.
4. The University of Maine, one of seven universities within the University of Maine System, is Maine’s flagship research university. It conducts research in areas such as treatments for infectious diseases, neuromuscular disorders, and muscle aging. This research is conducted by the University of Maine Center for Biomedical Research Excellence (COBRE), which plays a key role in supporting the biomedical research industry in Maine as a biomedical research and training hub. COBRE is supported by a \$11.3 million award from NIH, consisting of 3 Phases, with the current Phase 1 initiated in 2023.
5. The University of Maine System has a Negotiated Indirect Cost Rate Agreement (“NICRA”) with NIH, effective as of April 23, 2024. The Indirect Cost (“IDC”) Rates in the NICRA range from 26.00% to 47.70%.
6. The University of Maine System’s on campus research IDC rate for NIH funding is 47.70%.
7. NIH’s reduction of the University of Maine System’s IDC rate will eliminate approximately \$1,376,804 in funding that the university uses to support its research programs. The loss of these funds will immediately impact the university’s ability to draw critical funds used to pay expenses associated with operation and maintenance of complex facilities and critical research equipment, procurement of goods, compliance with applicable laws and grant provisions, payroll related to individuals not directly associated with the awards, and similar costs.

8. NIH's reduction of the University of Maine System's IDC rate could disrupt anticipated clinical trials for research in progress related to treatment for infectious diseases, neuromuscular disorders, and muscle aging.
9. The loss of IDC funds from NIH grants would impact a planned update and maintenance of environmental systems crucial to its bio-medical research facility. The anticipated annual debt and interest obligation to be covered by IDCs is \$850,000.
10. The University of Maine next anticipates to draw funds immediately related to the COBRE program described above and other university research programs.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge.

Executed this 9th day of February, 2025, in Monmouth, Maine.

/s/ Ryan Low

Ryan Low
Vice Chancellor for Finance and Administration
University of Maine System